

February 12, 2002

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Enclosed is a copy of our Deposit Account Statement of 12/31/01. See the highlighted charge on **Serial Number 09/874,060 for \$180.00 with fee code #126.**

A **CERTIFIED** Information Disclosure Statement/List of Related Cases was filed 12/14/01. There is no fee required. **Please review this Application and kindly refund this charge of \$180.00 on fee code #126.**

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Copies of the appropriate paper work are attached.

If you have questions please do not hesitate to contact me. My phone number is 703/412-6452.

With best regards,

OBLON, SPIVAK, McCLELLAND
MAIER & NEUSTADT, P.C.

Beverly J. Davison

Beverly J. Davison
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NORMAN F. OBLON

FINA

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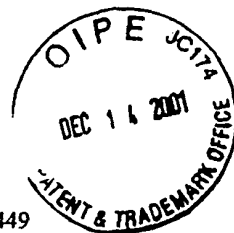
Serial No. 09/874.060

In the matter of the Application of: Masanori TOYOFUKU, et al.

For: COATING COMPOSITION

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Due date: 12/19/01